



Patent fees are subject to annual revision.

☐ Applicant claims small entity status. See 37 CFR 1.27

<b>TOTAL AMOUNT OF PAYMENT</b>	<b>(\$)</b> 1,240
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**Complete if Known**

Application Number	10/043,575
Filing Date	January 9, 2002
First Named Inventor	Gregory J. Wolff
Examiner Name	Ryan F. Pitaro
Art Unit	2174

Attorney Docket No.	20412-06364
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**METHOD OF PAYMENT** (check all that apply)

☒ Check ☐ Credit Card ☐ Money Order ☐ Other ☐ None  
☐ Deposit Account:

Deposit Account Number 19-2555

**Deposit Account Name**

Fenwick & West LLP

**The Commissioner is authorized to:** *(check all that apply)*

☐ Charge fee(s) indicated below ☒ Credit any overpayments

☒ Charge all required fee(s) or any underpayment of fee(s) due under 37 CFR §1.16 or §1.17 during the pendency of this application.

☐ Charge fee(s) indicated below, except for the filing fee to the above-identified deposit account.

### FEE CALCULATION

## 1. BASIC FILING FEE

	Large Entity	Small Entity
1. <b>Revenue Recognition</b>	Revenue is recognized when the performance obligation is satisfied, which is typically when control of the goods or services is transferred to the customer.	Revenue is recognized when the performance obligation is satisfied, which is typically when control of the goods or services is transferred to the customer.
2. <b>Expense Recognition</b>	Expenses are recognized when the related asset is consumed or the liability is incurred, which is typically when the performance obligation is satisfied.	Expenses are recognized when the related asset is consumed or the liability is incurred, which is typically when the performance obligation is satisfied.
3. <b>Asset Recognition</b>	Assets are recognized when the entity has control over a resource that is expected to generate future economic benefits.	Assets are recognized when the entity has control over a resource that is expected to generate future economic benefits.
4. <b>Liability Recognition</b>	Liabilities are recognized when the entity has a present obligation to transfer economic resources in the future.	Liabilities are recognized when the entity has a present obligation to transfer economic resources in the future.
5. <b>Equity Recognition</b>	Equity is recognized when the entity has a residual interest in the assets after deducting liabilities.	Equity is recognized when the entity has a residual interest in the assets after deducting liabilities.

Fee Code	Fee (\$)	Fee Code	Fee (\$)	Fee Description	Fee Paid
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<b>SUBTOTAL (1)</b>	<b>(\$)</b>	<b>-0-</b>
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## 2. EXTRA CLAIM FEES FOR UTILITY AND REISSUE

		Extra Claims		Fee from below		Fee Paid
Total Claims	<input type="text"/>	-42** =	<input type="text"/>	X	<input type="text"/>	= <input type="text"/>
Independent Claims	<input type="text"/>	-8** =	<input type="text"/>	X	<input type="text"/>	= <input type="text"/>
Multiple Dependent	<input type="text"/>				<input type="text"/>	= <input type="text"/>

	Large Entity	Small Entity
1. <b>Revenue Recognition</b>	Revenue is recognized when the performance obligation is satisfied, which is when control of the goods or services is transferred to the customer.	Revenue is recognized when the performance obligation is satisfied, which is when control of the goods or services is transferred to the customer.
2. <b>Expense Recognition</b>	Expenses are recognized when the related asset is consumed or the liability is incurred.	Expenses are recognized when the related asset is consumed or the liability is incurred.
3. <b>Asset Recognition</b>	Assets are recognized when they are acquired and control is transferred to the entity.	Assets are recognized when they are acquired and control is transferred to the entity.
4. <b>Liability Recognition</b>	Liabilities are recognized when they are incurred and control is transferred to the entity.	Liabilities are recognized when they are incurred and control is transferred to the entity.
5. <b>Equity Recognition</b>	Equity is recognized when it is contributed by the owners or generated by the entity's operations.	Equity is recognized when it is contributed by the owners or generated by the entity's operations.

Fee Code	Fee (\$)	Fee Code	Fee (\$)	Fee Description
1202	50	2202	25	Claims in excess of 20
1201	200	2201	100	Independent claims in excess of 3
1203	360	2203	180	Multiple dependent claim, if not paid
1204	200	2204	100	**Reissue independent claims over original patent
1205	50	2205	25	**Reissue claims in excess of 20 and over original patent

<b>SUBTOTAL (2)</b>	<b>(\$)</b>
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\*\*or number previously paid, if greater, For Reissues, see above

**FEE CALCULATION** (continued)

### 3. ADDITIONAL FEES

Large Entity	Small Entity
<p>1. <b>Revenue Recognition</b></p> <p>Large entities use the <b>percentage of completion method</b> for long-term contracts, recognizing revenue as work progresses. Small entities often use the <b>cost of sales method</b>, recognizing revenue only when the contract is completed.</p>	<p>1. <b>Revenue Recognition</b></p> <p>Small entities typically use the <b>cost of sales method</b> for long-term contracts, recognizing revenue only when the contract is completed.</p>
<p>2. <b>Inventory Valuation</b></p> <p>Large entities use the <b>FIFO (First In, First Out)</b> method for inventory valuation. Small entities may use the <b>LIFO (Last In, First Out)</b> method, which can provide a tax advantage in periods of rising prices.</p>	<p>2. <b>Inventory Valuation</b></p> <p>Small entities may use the <b>LIFO (Last In, First Out)</b> method for inventory valuation, which can provide a tax advantage in periods of rising prices.</p>
<p>3. <b>Depreciation</b></p> <p>Large entities use the <b>MACRS (Modified Accelerated Cost Recovery System)</b> for depreciation. Small entities may use the <b>straight-line method</b> for depreciation.</p>	<p>3. <b>Depreciation</b></p> <p>Small entities may use the <b>straight-line method</b> for depreciation.</p>
<p>4. <b>Bad Debt Expense</b></p> <p>Large entities use the <b>allowance method</b> for bad debt expense. Small entities may use the <b>direct write-off method</b>.</p>	<p>4. <b>Bad Debt Expense</b></p> <p>Small entities may use the <b>direct write-off method</b> for bad debt expense.</p>
<p>5. <b>Lease Accounting</b></p> <p>Large entities use the <b>ASC 842 (Leases)</b> for lease accounting. Small entities may use the <b>ASC 840 (Leases)</b> for lease accounting.</p>	<p>5. <b>Lease Accounting</b></p> <p>Small entities may use the <b>ASC 840 (Leases)</b> for lease accounting.</p>

Fee Code	Fee (\$)	Fee Code	Fee (\$)
1051	130	2051	65
1052	50	2052	25
1053	130	1053	130
1812	2,520	1812	2,520
1804	920*	1804	920
1805	1,840*	1805	1,840
1251	120	2251	60
1252	450	2252	225
1253	1020	2253	510
1254	1,590	2254	795
1255	2,160	2255	1,080
1401	500	2401	250
1402	500	2402	250
1403	1000	2403	500
1451	1,510	1451	1,510
1452	500	2452	250
1453	1,500	2453	750
1501	1,400	2501	700
1502	800	2502	400
1503	1100	2503	550
1460	—	1460	—
1807	50	1807	50
1806	180	1806	180
8021	40	8021	40
1809	790	2809	395
1810	790	2810	395
1801	790	2801	395
1802	900	1802	900

Other fee (specify) \_\_\_\_\_

### Fee Description

**Fee Paid**

Surcharge - late filing fee or oath or declaration  
 Surcharge - late provisional filing fee or cover sheet  
 Non-English specification  
 For filing a request for *ex parte* reexamination  
 Requesting publication of SIR prior to Examiner action  
 Requesting publication of SIR after Examiner action  
 Extension for reply within first month  
 Extension for reply within second month  
 Extension for reply within third month  
 Extension for reply within fourth month  
 Extension for reply within fifth month  
 Notice of Appeal  
 Filing a brief in support of an appeal  
 Request for oral hearing  
 Petition to institute a public use proceeding  
 Petition to revive - unavoidable  
 Petition to revive - unintentional  
 Utility issue fee (or reissue)  
 Design issue fee  
 Plant issue fee  
 Petitions to the Director  
 Processing fee for Provisional Applications  
 Submission of Information Disclosure Stmt  
 Recording each patent assignment per property  
 (times number of properties)  
 Filing a submission after final rejection  
 (37 CFR 1.129(a))  
 For each additional invention to be examined  
 (37 CFR 1.129(b))  
 Request for Continued Examination (RCE)  
 Request for expedited examination of a design  
 application

<b>SUBTOTAL (3)</b>	<b>(\$) 1,240</b>
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## SUBMITTED BY

Name (Print/Type)	Greg T. Sueoka
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Registration No. (Attorney/Agent)	33,800
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Complete (if applicable)

Telephone 650\335-7194

**Signature**

Date \_\_\_\_\_

12/1/05